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May 17, 2002

Karen Palmer Diamond K Gypsum, Inc. 1600 South Redhills Drive Richfield, Utah 84701-7003

Re:

Consolidated Mining and Reclamation Plan, Diamond K Gypsum, Inc., Diamond K Gypsum (DKG) Mine, M/015/041, Emery County, Utah

Dear Ms. Palmer:

Enclosed is the consolidated Mining and Reclamation plan for the Diamond K Gypsum mine, which was last approved April 6, 2000. From information provided by Diamond K Gypsum through various reviews, DOGM compiled a complete and consolidated plan on March 4, 2002. The "draft" version of the compiled plan was forwarded to you for review for completeness and accuracy. On May 16, 2002, you informed us of some additional information and corrections regarding the ownership and control section. Those changes have now been made and the consolidated plan has been stamped "approved." We believe the plan is complete and correct but if there are any questions that arise in the future, we could go back and research approved responses or else work toward resolving the issues.

Today, I sent an electronic mail copy of the plan that you can use if you need to make changes. Please let me know if you do not receive the mail message or the plan in the attachment. If in the future you need to revise or amend the plan, please do so by using the receive or strikeout method, so we can easily see what changes have been made to the application. Once approved, we can then easily replace or add the applicable pages where any changes have been made.

Thank you for your cooperation in this effort. Best of luck to you in your continued mining endeavors. It has been a pleasure working with you. If I can be of further assistance to you, please do not hesitate to contact me.

Sincerely,

Paul B. Baker

Senior Reclamation Specialist